

## TAXATION OF FIREWORKS

## CHAPTER 471

S.B. No. 761

## AN ACT

relating to the taxation of fireworks.

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 151.801, Tax Code, is amended by amending Subsections (a) and (d) and adding Subsection (c-2) to read as follows:

(a) Except for the amounts allocated under Subsections (b), ~~and~~ (c), *and* (c-2), all proceeds from the collection of the taxes imposed by this chapter shall be deposited to the credit of the general revenue fund.

(c-2) *An amount equal to the revenue derived from the collection of taxes at the rate of two percent on each sale at retail of fireworks shall be deposited to the credit of the rural volunteer fire department insurance fund established under Section 614.075, Government Code.*

(d) The comptroller shall determine the amount to be deposited to the highway fund under Subsection (b) according to available statistical data indicating the estimated average or actual consumption or sales of lubricants used to propel motor vehicles over the public roadways. The comptroller shall determine the amounts to be deposited to the funds or accounts under Subsection (c) according to available statistical data indicating the estimated or actual total receipts in this state from taxable sales of sporting goods. *The comptroller shall determine the amount to be deposited to the fund under Subsection (c-2) according to available statistical data indicating the estimated or actual total receipts in this state from taxes imposed on sales at retail of fireworks.* If satisfactory data are not available, the comptroller may require taxpayers who make taxable sales or uses of those lubricants, ~~or~~ of sporting goods, *or of fireworks* to report to the comptroller as necessary to make the allocation required by Subsection (b), ~~or~~ (c), *or (c-2)*.

SECTION 2. Section 151.801(e), Tax Code, is amended by adding Subdivision (3) to read as follows:

(3) *"Fireworks" means any composition or device that is designed to produce a visible or audible effect by combustion, explosion, deflagration, or detonation that is classified as Division 1.4G explosives by the United States Department of Transportation in 49 C.F.R. Part 173 as of September 1, 1999. The term does not include:*

- (A) *a toy pistol, toy cane, toy gun, or other device that uses a paper or plastic cap;*
- (B) *a model rocket or model rocket motor designed, sold, and used for the purpose of propelling a recoverable aero model;*
- (C) *a propelling or expelling charge consisting of a mixture of sulfur, charcoal, and potassium nitrate;*
- (D) *a novelty or trick noisemaker;*
- (E) *a pyrotechnic signaling device or distress signal for marine, aviation, or highway use in an emergency situation;*
- (F) *a fusee or railway torpedo for use by a railroad;*
- (G) *a blank cartridge for use in a radio, television, film, or theater production, for signal or ceremonial purposes in athletic events, or for industrial purposes; or*
- (H) *a pyrotechnic device for use by a military organization.*

SECTION 3. Section 614.072(h), Government Code, is amended to read as follows:

(h) Administration costs associated with the program during a state fiscal year may not exceed seven percent of the total *deposited to the credit of the fund as required by Section 151.801(c-2)* ~~revenue collected from the tax imposed under Chapter 161~~, Tax Code, during the previous fiscal year.

SECTION 4. Section 614.075(a), Government Code, is amended to read as follows:

(a) The rural volunteer fire department insurance fund is an account in the general revenue fund and is composed of money *deposited as required by Section 151.801(c-2) [collected under Chapter 161]*, Tax Code, and contributions to the fund from any other source.

SECTION 5. Chapter 161, Tax Code, is repealed.

SECTION 6. The changes in law made by this Act do not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 7. This Act takes effect September 1, 2015.

Passed the Senate on March 31, 2015: Yeas 30, Nays 0; passed the House on May 22, 2015: Yeas 131, Nays 8, two present not voting.

Approved June 15, 2015.

Effective September 1, 2015.

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**PROCEDURES APPLICABLE TO THE REVOCATION OF A  
PERSON'S RELEASE ON PAROLE OR TO MANDATORY  
SUPERVISION**

**CHAPTER 472**

S.B. No. 790

**AN ACT**

**relating to the procedures applicable to the revocation of a person's release on parole or to mandatory supervision.**

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 508.254, Government Code, is amended by amending Subsection (c) and adding Subsections (d), (e), and (f) to read as follows:

(c) *Except as provided by Subsection (d), pending [Pending] a hearing on a charge of parole violation, ineligible release, or violation of a condition of mandatory supervision, a person returned to custody shall remain confined.*

(d) *A magistrate of the county in which the person is held in custody may release the person on bond pending the hearing if:*

(1) *the person is arrested or held in custody only on a charge that the person committed an administrative violation of release;*

(2) *the division, in accordance with Subsection (e), included notice on the warrant for the person's arrest that the person is eligible for release on bond; and*

(3) *the magistrate determines that the person is not a threat to public safety.*

(e) *The division shall include a notice on the warrant for the person's arrest indicating that the person is eligible for release on bond under Subsection (d) if the division determines that the person:*

(1) *has not been previously convicted of:*

(A) *an offense under Chapter 29, Penal Code;*

(B) *an offense under Title 5, Penal Code, punishable as a felony; or*

(C) *an offense involving family violence, as defined by Section 71.004, Family Code;*

(2) *is not on intensive supervision or super-intensive supervision;*

(3) *is not an absconder; and*